

Facility Name & ID Number Lakeview Living Center

0028134 Report Period Beginning: 7/1/00 Ending: 6/30/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	145	Intermediate/DD	145	52,925	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	145	TOTALS	145	52,925	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	47,641	334		47,975	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	47,641	334		47,975	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.65%

D. How many bed-hold days during this year were paid by Public Aid?

900 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES X NO Non-allowable costs have been eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO X

I. On what date did you start providing long term care at this location?

Date started 05/23/83

J. Was the facility purchased or leased after January 1, 1978?

YES X Date 12/01/88 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO X If YES, enter number of beds certified 0 and days of care provided N/A

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRAUAL X MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES X NO

Tax Year: 06/30/01 Fiscal Year: 06/30/01

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Lakeview Living Center # 0028134 Report Period Beginning: 7/1/00 Ending: 6/30/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	174,336	19,445	9,380	203,161		203,161		203,161			1
2	Food Purchase		235,849		235,849		235,849	(38,430)	197,419			2
3	Housekeeping	78,837	19,970		98,807		98,807		98,807			3
4	Laundry	40,413	13,284		53,697		53,697		53,697			4
5	Heat and Other Utilities			122,848	122,848		122,848	584	123,432			5
6	Maintenance	87,561		68,736	156,297		156,297	9,239	165,536			6
7	Other (specify):*											7
8	TOTAL General Services	381,147	288,548	200,964	870,659		870,659	(28,607)	842,052			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	1,748,146	14,745	40,940	1,803,831		1,803,831		1,803,831			10
10a	Therapy			18,199	18,199		18,199		18,199			10a
11	Activities		30,699	16,383	47,082		47,082	20,231	67,313			11
12	Social Services	8,430		8,550	16,980		16,980		16,980			12
13	Nurse Aide Training	61,236		14,381	75,617		75,617		75,617			13
14	Program Transportation			10,130	10,130		10,130		10,130			14
15	Other (specify):* Routine Dental			9,095	9,095		9,095		9,095			15
16	TOTAL Health Care and Programs	1,817,812	45,444	117,678	1,980,934		1,980,934	20,231	2,001,165			16
	C. General Administration											
17	Administrative	153,766		332,734	486,500		486,500	(332,734)	153,766			17
18	Directors Fees			732	732		732	27,254	27,986			18
19	Professional Services			43,056	43,056		43,056	61,648	104,704			19
20	Dues, Fees, Subscriptions & Promotions			14,833	14,833		14,833	3,087	17,920			20
21	Clerical & General Office Expenses	263,275	17,120	32,970	313,365		313,365	39,675	353,040			21
22	Employee Benefits & Payroll Taxes			320,648	320,648		320,648	211,281	531,929			22
23	Inservice Training & Education			736	736		736	2,712	3,448			23
24	Travel and Seminar			1,814	1,814		1,814	18,852	20,666			24
25	Other Admin. Staff Transportation			10,367	10,367		10,367	1,225	11,592			25
26	Insurance-Prop.Liab.Malpractice							39,064	39,064			26
27	Other (specify):*											27
28	TOTAL General Administration	417,041	17,120	757,890	1,192,051		1,192,051	72,064	1,264,115			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,616,000	351,112	1,076,532	4,043,644		4,043,644	63,688	4,107,332			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

STATE OF ILLINOIS

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Facility Name & ID Number Lakeview Living Center #0028134 Report Period Beginning: 7/1/00 Ending: 6/30/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			97,502	97,502		97,502	5,159	102,661			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			244,120	244,120		244,120	3,465	247,585			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			11,200	11,200		11,200	16,052	27,252			34
35	Rent-Equipment & Vehicles			29,631	29,631		29,631	7,316	36,947			35
36	Other (specify):*											36
37	TOTAL Ownership			382,453	382,453		382,453	31,992	414,445			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			465	465		465	3,447	3,912			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			321,802	321,802		321,802		321,802			42
43	Other (specify):* Nonallowable costs			1,346,344	1,346,344		1,346,344	(1,346,344)				43
44	TOTAL Special Cost Centers			1,668,611	1,668,611		1,668,611	(1,342,897)	325,714			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,616,000	351,112	3,127,596	6,094,708		6,094,708	(1,247,217)	4,847,491			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See schedule of adjustments attached at end of cost report

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs	(1,345,253)	43		3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(261)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(23,349)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(700)	43		18
19	Entertainment				19
20	Contributions	(110)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(475)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See attached Schedule 5A	(51,752)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,421,900)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	174,683		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 174,683		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,247,217)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.

(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

Lakeview Living Center
IDPH #: 0028134
6/30/2001

Schedule 5A

Schedule VI. Part A - Adjustment Detail, Line 29

Non-allowable expenses	Amount	Reference
Miscellaneous & vending income offset	(5,965)	21
Nonallowable travel & seminar	455	43
Nonallowable interest expense	(27,308)	32
Out of period accounting fees	(18,934)	19
Total	<u>(51,752)</u>	

SEE ACCOUNTANTS' COMPILATION REPORT

Summary B

6/30/01

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)
	D. Ownership												
30	Depreciation	0	2,819	0	0	2,340	0	0	0	0	0	0	5,159 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(23,349)	3,346	0	26,765	24,011	0	0	0	0	0	0	30,773 32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0 33
34	Rent-Facility & Grounds	0	0	0	0	16,052	0	0	0	0	0	0	16,052 34
35	Rent-Equipment & Vehicles	0	0	0	0	7,316	0	0	0	0	0	0	7,316 35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0 36
37	TOTAL Ownership	(23,349)	6,165	0	26,765	49,719	0	0	0	0	0	0	59,300 37
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0 38
39	Ancillary Service Centers	0	0	3,447	0	0	0	0	0	0	0	0	3,447 39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0 40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0 41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0 42
43	Other (specify):*	(1,346,799)	0	0	0	0	0	0	0	0	0	0	(1,346,799) 43
44	TOTAL Special Cost Centers	(1,346,799)	0	3,447	0	0	0	0	0	0	0	0	(1,343,352) 44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,370,148)	153,022	3,447	302,973	(284,759)	0	0	0	0	0	0	(1,195,465) 45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1OWNERS		2RELATED NURSING HOMES		3OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Residential Centers, Inc. - See attached Schedule 7A	100%	See attached Related Party Schedule		See attached Related Party Schedule		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1Schedule V		2Line	3Cost Per General LedgerItem	4Amount	5Cost to Related OrganizationName of Related Organization	6Percent of Ownership	7Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	6	Repairs & maintenance	\$	Center for Residential Management, Inc.	**	\$ 330	\$ 330	1
2	V	11	Activity programming		Center for Residential Management, Inc.	**	4,805	4,805	2
3	V	17	Management fees	56,608	Center for Residential Management, Inc.	**	74,043	17,435	3
4	V	18	Board fees		Center for Residential Management, Inc.	**	7,250	7,250	4
5	V	19	Professional fees		Center for Residential Management, Inc.	**	17,800	17,800	5
6	V	20	Licenses, dues & subscriptions		Center for Residential Management, Inc.	**	1,274	1,274	6
7	V	21	Office supplies & telephone		Center for Residential Management, Inc.	**	10,026	10,026	7
8	V	22	Emp. benefits & payroll taxes		Center for Residential Management, Inc.	**	79,314	79,314	8
9	V	24	Travel & seminar		Center for Residential Management, Inc.	**	7,932	7,932	9
10	V	25	Vehicle expense		Center for Residential Management, Inc.	**	268	268	10
11	V	26	Vehicle, fire & liab. insurance		Center for Residential Management, Inc.	**	423	423	11
12	V	30	Depreciation		Center for Residential Management, Inc.	**	2,819	2,819	12
13	V	32	Interest expense		Center for Residential Management, Inc.	**	3,346	3,346	13
14	Total			\$ 56,608			\$ 209,630	\$ * 153,022	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Ancillary service centers	\$	Center for Residential Management, Inc.	**	\$ 3,447	\$ 3,447	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V				**Center for Residential Management, Inc. is				21
22	V				Residential Centers, Inc.'s parent company.				22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 3,447	\$ * 3,447	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management fees	\$	Residential Centers, Inc.	100.00%	\$ 139,125	\$ 139,125	15
16	V	18	Board fees		Residential Centers, Inc.	100.00%	20,004	20,004	16
17	V	20	Licenses, dues & subscriptions		Residential Centers, Inc.	100.00%	205	205	17
18	V	21	Office supplies & telephone		Residential Centers, Inc.	100.00%	1,941	1,941	18
19	V	22	Emp. benefits & payroll taxes		Residential Centers, Inc.	100.00%	75,277	75,277	19
20	V	24	Travel & seminar		Residential Centers, Inc.	100.00%	2,146	2,146	20
21	V	26	Vehicle, fire & liab. insurance		Residential Centers, Inc.	100.00%	37,510	37,510	21
22	V	32	Interest expense		Residential Centers, Inc.	100.00%	26,765	26,765	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 302,973	\$ * 302,973	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	Developmental Services of Illinois, Inc.	**	\$ 584	\$ 584	15
16	V	6	Repairs & maintenance		Developmental Services of Illinois, Inc.	**	8,909	8,909	16
17	V	11	Activity programming		Developmental Services of Illinois, Inc.	**	15,426	15,426	17
18	V	17	Management fees	489,294	Developmental Services of Illinois, Inc.	**		(489,294)	18
19	V	19	Professional fees		Developmental Services of Illinois, Inc.	**	62,782	62,782	19
20	V	20	Licenses, dues & subscriptions		Developmental Services of Illinois, Inc.	**	376	376	20
21	V	21	Office supplies & telephone		Developmental Services of Illinois, Inc.	**	33,673	33,673	21
22	V	22	Emp. benefits & payroll taxes		Developmental Services of Illinois, Inc.	**	19,492	19,492	22
23	V	23	Inservice education		Developmental Services of Illinois, Inc.	**	2,712	2,712	23
24	V	24	Travel & seminar		Developmental Services of Illinois, Inc.	**	8,774	8,774	24
25	V	25	Vehicle expense		Developmental Services of Illinois, Inc.	**	957	957	25
26	V	26	Vehicle, fire & liab. insurance		Developmental Services of Illinois, Inc.	**	1,131	1,131	26
27	V	30	Depreciation		Developmental Services of Illinois, Inc.	**	2,340	2,340	27
28	V	32	Interest expense		Developmental Services of Illinois, Inc.	**	24,011	24,011	28
29	V	34	Rent expense		Developmental Services of Illinois, Inc.	**	16,052	16,052	29
30	V	35	Equipment rental		Developmental Services of Illinois, Inc.	**	7,316	7,316	30
31	V								31
32	V								32
33	V								33
34	V				**Developmental Services of Illinois, Inc. is				34
35	V				Residential Centers, Inc.'s management company.				35
36	V								36
37	V								37
38	V								38
39	Total			\$ 489,294			\$ 204,535	\$ * (284,759)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Lakeview Living Center # 0028134 Report Period Beginning: 7/1/00 Ending: 6/30/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Ronald Schroeder	President	Board Member	None	9,261	2 hrs/mtg.		Directors Fees	\$ 5,539	L18, C8	1
2	Eugene Humphrey	Vice President	Board Member	None	2,380	2 hrs/mtg.		Directors Fees	2,420	L18, C8	2
3	Edward Childers	Secretary	Board Member	None	9,709	2 hrs/mtg.		Directors Fees	4,891	L18, C8	3
4	Robert Bauer	Treasurer	Board Member	None	10,166	2 hrs/mtg.		Directors Fees	4,634	L18, C8	4
5	Orland Bauer	Director	Board Member	None	7,772	2 hrs/mtg.		Directors Fees	1,028	L18, C8	5
6	Merla McCloud	Recorder	Administrative	None	13,766	2 hrs/mtg.		Directors Fees	4,634	L18, C8	6
7	Darrell Boehne	Director	Board Member	None	10,166	2 hrs/mtg.		Directors Fees	4,634	L18, C8	7
8	Duane Satterwhite	Director	Board Member	None	4,594	2 hrs/mtg.		Directors Fees	206	L18, C8	8
9											9
10											10
11											11
12	See attached schedule 7A										12
13								TOTAL	\$ 27,986		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lakeview Living Center# 0028134

Report Period Beginning:

7/1/00Ending: 6/30/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Center for Residential Management, Inc.
 Street Address 4239 W. War Memorial Dr., Suite 302
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 685-0595
 Fax Number (309) 685-8463

B. Show the allocation of costs below. If necessary, please attach worksheets.

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	Repairs & maintenance	Bed days available	205,860	20	\$ 1,284	\$	52,925	\$ 330	1
2	17	Management fees	Bed days available	205,860	20	288,000		52,925	74,043	2
3	18	Board fees	Bed days available	205,860	20	28,200		52,925	7,250	3
4	19	Professional fees	Bed days available	205,860	20	69,236		52,925	17,800	4
5	20	Licenses, dues & subscriptions	Bed days available	205,860	20	270		52,925	70	5
6	21	Office supplies & telephone	Bed days available	205,860	20	18,491		52,925	4,754	6
7	22	Emp. benefits & payroll taxes	Bed days available	205,860	20	41,807		52,925	10,748	7
8	24	Travel & seminar	Bed days available	205,860	20	13,361		52,925	3,434	8
9	25	Vehicle expense	Bed days available	205,860	20	1,044		52,925	268	9
10	26	Vehicle, fire & liab. insurance	Bed days available	205,860	20	1,644		52,925	423	10
11	30	Depreciation	Bed days available	205,860	20	10,967		52,925	2,819	11
12	32	Interest expense	Bed days available	205,860	20	13,013		52,925	3,346	12
13	39	Ancillary service centers	Bed days available	205,860	20	13,408		52,925	3,447	13
14										14
15										15
16	11	Activity programming	Direct method						4,805	16
17	20	Licenses, dues & subscriptions	Direct method						1,204	17
18	21	Office supplies & telephone	Direct method						5,272	18
19	22	Emp. benefits & payroll taxes	Direct method						68,566	19
20	24	Travel & seminar	Direct method						4,498	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 500,725	\$		\$ 213,077	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lakeview Living Center # 0028134 Report Period Beginning: 7/1/00 Ending: 6/30/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Residential Centers, Inc.
Street Address 4239 W. War Memorial Dr., Suite 302
City / State / Zip Code Peoria, IL 61614
Phone Number (309) 685-0595
Fax Number (309) 685-8463

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	Management fees	Number of beds	193	4	\$ 190,425	\$	145	\$ 139,125	1
2	18	Board fees	Number of beds	193	4	26,625		145	20,004	2
3	20	Licenses, dues & subscriptions	Number of beds	193	4	274		145	205	3
4	21	Office supplies & telephone	Number of beds	193	4	2,583		145	1,941	4
5	24	Travel & seminar	Number of beds	193	4	2,854		145	2,146	5
6	32	Interest expense	Number of beds	193	4	35,624		145	26,765	6
7										7
8										8
9										9
10	22	Emp. benefits & payroll taxes	Direct method						75,277	10
11	26	Vehicle, fire & liab. insurance	Direct method						37,510	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 258,385	\$		\$ 302,973	25

Facility Name & ID Number Lakeview Living Center # 0028134 Report Period Beginning: 7/1/00 Ending: 6/30/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Developmental Services of Illinois, Inc.
Street Address 4239 W. War Memorial Dr., Suite 302
City / State / Zip Code Peoria, IL 61614
Phone Number (309) 685-0595
Fax Number (309) 685-8463

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Bed days available	205,860	20	\$ 2,273	\$	52,925	\$ 584	1
2	6	Repairs & maintenance	Bed days available	205,860	20	34,653		52,925	8,909	2
3	11	Activity programming	Bed days available	205,860	20	60,000		52,925	15,426	3
4	19	Professional fees	Bed days available	205,860	20	244,200		52,925	62,782	4
5	20	Licenses, dues & subscriptions	Bed days available	205,860	20	1,464		52,925	376	5
6	21	Office supplies & telephone	Bed days available	205,860	20	130,977		52,925	33,673	6
7	22	Emp. benefits & payroll taxes	Bed days available	205,860	20	75,816		52,925	19,492	7
8	23	Inservice education	Bed days available	205,860	20	10,547		52,925	2,712	8
9	24	Travel & seminar	Bed days available	205,860	20	34,127		52,925	8,774	9
10	25	Vehicle expense	Bed days available	205,860	20	3,724		52,925	957	10
11	26	Vehicle, fire & liab. insurance	Bed days available	205,860	20	4,401		52,925	1,131	11
12	30	Depreciation	Bed days available	205,860	20	9,100		52,925	2,340	12
13	32	Interest expense	Bed days available	205,860	20	93,395		52,925	24,011	13
14	34	Rent expense	Bed days available	205,860	20	62,438		52,925	16,052	14
15	35	Equipment rental	Bed days available	205,860	20	28,457		52,925	7,316	15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 795,572	\$		\$ 204,535	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	IL Health Fac. Auth.-Bonds		X	Acquisition of Facilities	Annual Pymnt	12/01/92	\$ 6,160,000	\$ 2,774,200	08/15/16	0.0850	\$ 209,629	1
2	Premier Capital Group, Inc.		X	Laundry Equipment	\$175.00	10/05/99	6,942	5,163	10/05/04	0.1759	1,014	2
3	NCS Healthcare, Inc.		X	Software/Hardware	\$358.00	10/01/98	14,307	9,005	09/30/03	0.1429	1,565	3
4												4
5												5
	Working Capital											
6	Community Bank of Galesburg		X	Line of Credit	None	05/23/01	308,000	143,000	08/23/01	0.1000	23,127	6
7	IL Dept. of Public Aid		X	Recoupment of overpayments	\$3,969.00	03/01/01	47,629	31,753	03/01/02			7
8												8
9	TOTAL Facility Related				\$4,502.00		\$ 6,536,878	\$ 2,963,121			\$ 235,335	9
	B. Non-Facility Related*											
10							Miscellaneous Interest Expense				27,308	10
11							Offset Interest Income & Non-allowable Interest Expense				(50,657)	11
12							Allocated from Parent & Management Company				27,357	12
13							Amortization Expense				8,242	13
14	TOTAL Non-Facility Related						\$	\$			\$ 12,250	14
15	TOTALS (line 9+line14)						\$ 6,536,878	\$ 2,963,121			\$ 247,585	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lakeview Living Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0028134

CONTACT PERSON REGARDING THIS REPORT Rob Keime

TELEPHONE (309) 685-0595 FAX #: (309) 685-8463

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.	N/A	\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$	\$

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

36,760

B. General Construction Type:

Exterior Brick

Frame Wood

Number of Stories

6

C. Does the Operating Entity?

☒ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

N/A

2. Number of Years Over Which it is Being Amortized:

N/A

3. Current Period Amortization:

N/A

4. Dates Incurred:

N/A

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Resident Care	26,080	1988	\$ 41,516	1
2					2
3	TOTALS	26,080		\$ 41,516	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)												
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.												
	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9		
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
4	145		1988	1910	\$ 1,585,984	\$ 45,314	35	\$ 45,314	\$	\$ 570,096	4	
5											5	
6											6	
7											7	
8											8	
	Improvement Type**											
9	Building Improvement			1983	5,047		10			5,047	9	
10	Building Improvement			1984	42,110		15			42,110	10	
11	Building Improvement			1985	102,043		10			102,043	11	
12	Building Improvement			1986	23,799		20			23,799	12	
13	Building Improvement			1987	30,173		20			30,173	13	
14	Building Improvement			1990	94,921	7,637	15	7,637		79,944	14	
15	Building Improvement			1991	700	64	10	64		700	15	
16	Building Improvement			1992	9,135	609	15	609		5,050	16	
17	Building Improvement			1993	112,022	9,898	15	9,898		76,502	17	
18	Building Improvement			1993	115,471	7,698	15	7,698		57,735	18	
19	Building Improvement			1994	35,926	4,854	10	4,854		35,926	19	
20	Building Improvement			1995	32,918	2,195	15	2,195		13,845	20	
21	Phone System			1996	23,095	2,310	10	2,310		12,512	21	
22	Install Fire Hose			1995	1,228	82	15	82		457	22	
23	Elevator Improvements			1996	3,356	224	15	224		1,194	23	
24	Reception Area			1996	1,598	107	15	107		560	24	
25	Two Sets of Steel Doors			1995	3,250	217	15	217		1,228	25	
26	Cabinets in Reception Area			1995	3,500	233	15	233		1,302	26	
27	Motor for Elevator			1996	2,042	136	15	136		669	27	
28	Tub Resurfacing			1996	4,900	327	15	327		1,579	28	
29	Concrete Ramp			1996	700	47	15	47		222	29	
30	Roof Shaft & Exhaust			1996	1,110	74	15	74		352	30	
31	Floor Drain			1997	2,300	153	15	153		664	31	
32	Box Elevator			1997	1,950	130	15	130		542	32	
33	Concrete Lunch Area			1997	4,313	288	15	288		1,199	33	
34	Roof Work			1997	45,658	3,044	15	3,044		12,683	34	
35	Box on Elevator			1998	525	35	15	35		137	35	
36											36	

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Lighting	1998	\$2,715	\$181	15	\$181	\$	\$679	37
38	Plumbing	1998	700	47	15	47		164	38
39	Sprinkler System	1998	2,531	169	15	169		642	39
40	Rooftop Exhaust Fan	1998	635	42	15	42		151	40
41	Electric Door Strike	1998	582	39	15	39		114	41
42	Glass	1998	679	45	15	45		173	42
43	Carpet	1999	518	34	15	34		83	43
44	Door	1999	680	45	15	45		75	44
45	Bathroom renovations	2000	8,800	330	15	330		330	45
46	Plumbing	2001	2,100	23	15	23		23	46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$2,309,714	\$86,631		\$86,631	\$	\$1,080,704	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 272,897	\$ 6,638	\$ 6,638	\$	5-10 Yrs.	\$ 132,161	71
72	Current Year Purchases	39,581	2,027	2,027		5-10 Yrs.	2,027	72
73	Fully Depreciated Assets	468,878					468,878	73
74	Parent & Management Company Allocation			5,159	5,159			74
75	TOTALS	\$ 781,356	\$ 8,665	\$ 13,824	\$ 5,159		\$ 603,066	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Transportation	1996 Olds Ciera Wagon	1998	\$ 11,030	\$ 2,206	\$ 2,206	\$	5	\$ 7,721	76
77										77
78										78
79										79
80	TOTALS			\$ 11,030	\$ 2,206	\$ 2,206	\$		\$ 7,721	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,143,616	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 97,502	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 102,661	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 5,159	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,691,491	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5		Apartment rented for administrative use (IS&D LLC)			11,200			5
6		Parent and management company allocations			16,052			6
7	TOTAL				\$ 27,252			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
- N/A

9. Option to Buy:
- ☐ YES☐ NO
- Terms: N/A*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES☒ NO
16. Rental Amount for movable equipment: \$ 21,647
- Description: Dishwasher \$2,399; Copier \$11,932; Mgmt Company Allocation \$7,316
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Resident Care	1992 Ford Van	\$ #####	\$ 15,300	17
18					18
19					19
20	Allocated from management company				20
21	TOTAL		\$ #####	\$ 15,300	21

10. Effective dates of current rental agreement:

Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	\$
13.	/2003	\$
14.	/2004	\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☒ YES

☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM☒

IN OTHER FACILITY☐

COMMUNITY COLLEGE☐

HOURS PER AIDE40

3. CLINICAL PORTION:

IN-HOUSE PROGRAM☒

IN OTHER FACILITY☐

HOURS PER AIDE80

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$ 12,631	\$	\$ 12,631
2	Books and Supplies		1,750		1,750
3	Classroom Wages (a)		61,236		61,236
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$ 75,617	\$	\$ 75,617
10	SUM OF line 9, col. 1 and 2 (e)	\$ 75,617			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	70
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	70

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost						
					Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See schedule 16A				5	465	3,447	5	3,912	13
14	TOTAL			\$	5	\$ 465	\$ 3,447	5	\$ 3,912	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Lakeview Living Center
IDPH #: 0028134
06/30/01

Schedule 16A

XIV. Special Services (Direct Costs)

Line 13. Other

Service	Line & Column Reference	Units	Cost	Supplies
Eye Care	L39, C3	5	465	
Part B MCR supplies	L39, C8			3,447
		5	465	3,447

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,932	\$ 1,932	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 180,303)	995,093	995,093	3
4	Supply Inventory (priced at Cost)			4
5	Short-Term Investments			5
6	Prepaid Insurance	7,042	7,042	6
7	Other Prepaid Expenses	68,076	68,076	7
8	Accounts Receivable (owners or related parties)	4,066,215	4,066,215	8
9	Other(specify): See Attached Schedule 17A	417,236	417,236	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,555,594	\$ 5,555,594	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	41,516	41,516	13
14	Buildings, at Historical Cost	1,585,984	1,585,984	14
15	Leasehold Improvements, at Historical Cost	687,804	723,730	15
16	Equipment, at Historical Cost	828,312	792,386	16
17	Accumulated Depreciation (book methods)	(1,691,491)	(1,691,491)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	555,742	555,742	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Unamortized Bond Fees	120,213	120,213	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,128,080	\$ 2,128,080	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,683,674	\$ 7,683,674	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 488,107	\$ 488,107	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	221,000	221,000	29
30	Accrued Salaries Payable	84,134	84,134	30
31	Accrued Taxes Payable (excluding real estate taxes)	4,834	4,834	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	117,904	117,904	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule 17A	398,275	398,275	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,314,254	\$ 1,314,254	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	45,921	45,921	39
40	Mortgage Payable			40
41	Bonds Payable	2,696,200	2,696,200	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,742,121	\$ 2,742,121	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,056,375	\$ 4,056,375	46
47	TOTAL EQUITY (page 18, line 24)	\$ 3,627,299	\$ 3,627,299	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,683,674	\$ 7,683,674	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Lakeview Living Center
IDPH #: 0028134
06/30/01

Schedule 17A

XV. Balance Sheet

	<u>Operating</u>	<u>After Consolidation</u>
Line 9 - Other Current Assets		
Prepaid Deposit	2,124	2,124
Leasehold Deposits	732	732
Due From Third Party	<u>414,380</u>	<u>414,380</u>
	<u>417,236</u>	<u>417,236</u>
Line 36 - Other Current Liabilities		
Accrued Expense	3,813	3,813
Accrued Workshop	246,339	246,339
Resident Credit Balances	81,254	81,254
Colonial Life	(9)	(9)
PFL Life	(471)	(471)
Great Southern Life Insurance	(462)	(462)
Wage Assignments	(188)	(188)
Union Dues	968	968
Accrued Insurance Payable	7,537	7,537
Due To/From Third Party	<u>59,494</u>	<u>59,494</u>
	<u>398,275</u>	<u>398,275</u>

SEE ACCOUNTANTS' COMPILATION REPORT

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,038,835	1
2	Restatements (describe):		2
3	Prior year audit adjustment - Allowance for doubtful	(91,762)	3
4	accounts		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,947,073	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,054,789	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) Parent & mgmt. company allocation	(374,563)	15
16	Other (describe) (added back in column 7)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 680,226	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,627,299	24 *

Operating entity only
* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lakeview Living Center # 0028134 Report Period Beginning: 7/1/00 Ending: 6/30/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 5,677,150	1
2	Discounts and Allowances for all Levels		2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,677,150	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education	1,349,067	9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	93,966	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,443,033	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	23,349	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 23,349	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	<u>Vending income</u>	5,965	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,965	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,149,497	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	870,659	31
32	Health Care	1,980,934	32
33	General Administration	1,192,051	33
	B. Capital Expense		
34	Ownership	382,453	34
	C. Ancillary Expense		
35	Special Cost Centers	1,346,809	35
36	Provider Participation Fee	321,802	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,094,708	40
41	Income before Income Taxes (line 30 minus line 40)**	1,054,789	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,054,789	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.
A federal tax return is filed for the combined divisions of Residential Centers, Inc.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,002	2,130	\$ 49,147	\$ 23.07	1
2	Assistant Director of Nursing	2,264	2,485	38,311	15.42	2
3	Registered Nurses					3
4	Licensed Practical Nurses	14,803	16,022	251,487	15.70	4
5	Nurse Aides & Orderlies					5
6	Nurse Aide Trainees	8,400	8,400	61,236	7.29	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers	877	976	8,430	8.64	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	21,537	22,855	174,336	7.63	15
16	Dishwashers					16
17	Maintenance Workers	6,869	7,410	87,561	11.82	17
18	Housekeepers	9,379	10,143	78,837	7.77	18
19	Laundry	4,400	4,713	40,413	8.57	19
20	Administrator	2,844	3,022	89,400	29.58	20
21	Assistant Administrator					21
22	Other Administrative	2,684	2,817	64,366	22.85	22
23	Office Manager					23
24	Clerical	17,706	19,006	263,275	13.85	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	13,004	13,558	169,900	12.53	28
29	Resident Services Coordinator	3,635	3,881	61,456	15.84	29
30	Habilitation Aides (DD Homes)	157,006	166,069	1,177,845	7.09	30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	267,410	283,487	\$ 2,616,000 *	\$ 9.23	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	193	\$ 9,380	L1, C3	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	164	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant	103	5,279	L10a, C3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	240	12,920	L10a, C3	43
44	Activity Consultant	144	21,188	L11, C8	44
45	Social Service Consultant	285	8,550	L12, C3	45
46	Other(specify)				46
47	Psychological Consultant	502	40,776	L10, C3	47
48					48
49	TOTAL (lines 35 - 48)	1,467	\$ 98,257		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses		N/A		51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

Lakeview Living Center
IDPH #: 0028134
6/30/2001

Total (agrees to Schedule V, line 19 column 3) 43,056

Parent company allocation:			
American Express Tax & Business Services	Accounting	2,801	
Altschuler, Melvoin & Glasser LLP	Accounting	5,553	
Mangum, Smietanka & Johnson	Legal	5,986	
Lawrence Manson	Legal	3,460	

Management company allocation:			
American Express Tax & Business Services	Accounting	6,365	
Altschuler, Melvoin & Glasser LLP	Accounting	13,342	
ADP	Payroll Processing	23,098	
Health Outcomes	Consulting	1,043	

Total (agrees to Schedule V, line 19 column 8) 104,704

SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4		N/A											
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union?

Yes

(2) Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Health Care Association \$5,893

(3) Did the nursing home make political contributions or payments to a political action organization?

No

If YES, have these costs been properly adjusted out of the cost report?

N/A

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A

(5) Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

7.5 Years

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$

0

 Line

10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A
- (9) Are you presently operating under a sublease agreement?

YES

X

NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$

321,802

This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

 For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$

38,430

 Has any meal income been offset against related costs?

No

 Indicate the amount. \$

N/A

(16) Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

 If YES, please indicate the amount of income earned from such a program during this reporting period. \$

N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

47%

d. Have vehicle usage logs been maintained?

Adequate records are maintained

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

Yes

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

N/A

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period. \$

N/A

(17) Has an audit been performed by an independent certified public accounting firm?

Yes

Firm Name:

Altschuler, Melvoin & Glasser LLP

 The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?

No

 If no, please explain.

Audit is currently in progress

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes

(19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	174,336	19,445	9,380	203,161	0	203,161	0	203,161
2. Food Purchase	0	235,849	0	235,849	0	235,849	-38,430	197,419
3. Housekeeping	78,837	19,970	0	98,807	0	98,807	0	98,807
4. Laundry	40,413	13,284	0	53,697	0	53,697	0	53,697
5. Heat and Other Utilities	0	0	122,848	122,848	0	122,848	584	123,432
6. Maintenance	87,561	0	68,736	156,297	0	156,297	9,239	165,536
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	381,147	288,548	200,964	870,659	0	870,659	-28,607	842,052
9. Medical Director	0	0	0	0	0	0	0	0
10. Nursing & Medical Records	1,748,146	14,745	40,940	1,803,831	0	1,803,831	0	1,803,831
10a. Therapy	0	0	18,199	18,199	0	18,199	0	18,199
11. Activities	0	30,699	16,383	47,082	0	47,082	20,231	67,313
12. Social Services	8,430	0	8,550	16,980	0	16,980	0	16,980
13. Nurse Aide Training	61,236	0	14,381	75,617	0	75,617	0	75,617
14. Program Transportation	0	0	10,130	10,130	0	10,130	0	10,130
15. Other (specify)*	0	0	9,095	9,095	0	9,095	0	9,095
16. Total Health Care & Programs	1,817,812	45,444	117,678	1,980,934	0	1,980,934	20,231	2,001,165
17. Administrative	153,766	0	332,734	486,500	0	486,500	-332,734	153,766
18. Directors Fees	0	0	732	732	0	732	27,254	27,986
19. Professional Services	0	0	43,056	43,056	0	43,056	61,648	104,704
20. Fees, Subscriptions & Promotion	0	0	14,833	14,833	0	14,833	3,087	17,920
21. Clerical & General Office	263,275	17,120	32,970	313,365	0	313,365	39,675	353,040
22. Employee Benefits & Payroll	0	0	320,648	320,648	0	320,648	211,281	531,929
23. Inservice Training & Education	0	0	736	736	0	736	2,712	3,448
24. Travel and Seminar	0	0	1,814	1,814	0	1,814	18,852	20,666
25. Other Admin. Staff Trans	0	0	10,367	10,367	0	10,367	1,225	11,592
26. Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	39,064	39,064
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	417,041	17,120	757,890	1,192,051	0	1,192,051	72,064	1,264,115
29. Total General Administrative	2,616,000	351,112	1,076,532	4,043,644	0	4,043,644	63,688	4,107,332
30. Depreciation	0	0	97,502	97,502	0	97,502	5,159	102,661
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	244,120	244,120	0	244,120	3,465	247,585
33. Real Estate	0	0	0	0	0	0	0	0
34. Rent - Facility & Grounds	0	0	11,200	11,200	0	11,200	16,052	27,252
35. Rent - Equipment & Vehicles	0	0	29,631	29,631	0	29,631	7,316	36,947
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	382,453	382,453	0	382,453	31,992	414,445
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	0	465	465	0	465	3,447	3,912
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Provider Participation	0	0	321,802	321,802	0	321,802	0	321,802
43. Other (specify):*	0	0	1,346,344	1,346,344	0	1,346,344	-1,346,344	0
44. Total Special Cost Ce	0	0	1,668,611	1,668,611	0	1,668,611	-1,342,897	325,714
45. Grand Total	2,616,000	351,112	3,127,596	6,094,708	0	6,094,708	-1,247,217	4,847,491

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	1,932	1,932
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	995,093	995,093
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	7,042	7,042
7. Other Prepaid Expenses	68,076	68,076
8. Accounts Receivable-Owner/Related Party	4,066,215	4,066,215
9. Other (specify):	417,236	417,236
10. Total current assets	5,555,594	5,555,594
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	41,516	41,516
14. Buildings, at Historical Cost	1,585,984	1,585,984
15. Leasehold Improvements, Historical Cost	687,804	723,730
16. Equipment, at Historical Cost	828,312	792,386
17. Accumulated Depreciation (book methods)	-1,691,491	-1,691,491
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	555,742	555,742
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	120,213	120,213
24. Total Long-Term Assets	2,128,080	2,128,080
25. Total Assets	7,683,674	7,683,674
CURRENT LIABILITIES		
26. Accounts Payable	488,107	488,107
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	221,000	221,000
30. Accrued Salaries Payable	84,134	84,134
31. Accrued Taxes Payable	4,834	4,834
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	117,904	117,904
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	398,275	398,275
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	1,314,254	1,314,254
LONG TERM LIABILITES		
39.Long-Term Notes Payable	45,921	45,921
40.Mortgage Payable	0	0
41.Bonds Payable	2,696,200	2,696,200
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	2,742,121	2,742,121
46.Total Liabilities	4,056,375	4,056,375
47.Total Equity	3,637,185	3,627,299
48.Total Liabilities and Equity	7,693,560	7,683,674

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	5,677,150
2. Discounts and Allowances for all Levels	0
Subtotal - Inpatient Care	5,677,150
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	0
7. Oxygen	0
Subtotal - Ancillary Revenue	-
9. Payments for Education	1,349,067
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	93,966
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	0
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiologyand X-Ray	0
21. Other Medical Services	0
22. Laundry	0
Subtotal - Other Operating Revenue	1,443,033
24. Contributions	0
25. Interest and Other Investments Income	23,349
Subtotal - Non-Operating Revenue	23,349
27. Other Revenue (specify):	0
28. Other Revenue (specify):	5,965
Subtotal - Other Revenue	5,965
30. Total Revenue	7,149,497
31. General Services	1,097,314
32. Health Care	2,305,427
33. General Administration	2,172,003
34. Ownership	1,099,498
35. Special Cost Centers	1,811,922
35. Provider Participation Fee	406,812
37. Other	0
40. Total Expenses	8,892,976
41. Income Before Income Taxes	-1,743,479
42. Income Taxes	0
43. Net Income or Loss for the Year	-1,743,479

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10 Attachment of Real Estate Bill and fill out form

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12 P12 does not show totals, it carries to P12a, therefore P12a must always be attached

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19 The bottom right side of page under **, you must write in any comments

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RECONCILIATION REPORT				Lakeview Living Center				03:11 PM		11/07/05					
ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.		
Adjustment Detail	-1,247,217	equal to	-1,247,217	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7		
Interest Expense	247,585	equal to	247,585	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8		
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8		
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8		
Ownership Costs-Depreciation	102,661	equal to	102,661	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8		
Rental Costs A	27,252	equal to	27,252	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8		
Rental Costs B	36,947	equal to	36,947	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8		
Nurse Aid Training Prog.	75,617	equal to	75,617	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8		
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1		
Therapy Services	18,199	equal to	18,199	0	O.K.	Pg16 Z12+Z14..	N/A,B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4		
Special Serv.- Supplies	3,447	equal to	#VALUE!	#VALUE!	#VALUE!	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2		
Income Stat. General Serv.	870,659	equal to	870,659	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4		
Income Stat. Health Care	1,980,934	equal to	1,980,934	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4		
Income Stat. Admininistation	1,192,051	equal to	1,192,051	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4		
Income Stat. Ownership	382,453	equal to	382,453	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4		
Income Stat. Special Cost Ctr	1,346,809	equal to	1,346,809	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+	N/A	38to41+43	4		
Income Stat. Prov. Partic.	321,802	equal to	321,802	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4		
Staff- Nursing	1,748,146	equal to	1,748,146	0	O.K.	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1		
Staff- Nurse aide Training	61,236	< or = to	61,236	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1		
Staff-Licensed Therapist	0	equal to		0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1		
Staff- Activities	0	equal to		0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1		
Staff- Social Serv. Workers	8,430	equal to	8,430	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1		
Staff- Dietary	174,336	equal to	174,336	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1		
Staff- Maintenance	87,561	equal to	87,561	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1		
Staff- Housekeeping	78,837	equal to	78,837	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1		
Staff- Laundry	40,413	equal to	40,413	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1		
Staff- Administrative	153,766	equal to	153,766	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1		
Staff- Clerical	263,275	equal to	263,275	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1		
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1		
Total Salaries And Wages	2,616,000	equal to	2,616,000	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1		
Dietary Consultant	9,380	< or = to	9,380	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3		
Medical Director	0	< or = to		0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3		
Consultants & contractors	164	< or = to	40,940	-40,776	O.K.	Pg20 X14..X16+	B. & C.	7to39 and 50to5	2	Pg3 G19	N/A	10	3		
Activity Consultant	21,188	< or = to	16,383	4,805	FAILED	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3		
Social Service Consultant	8,550	< or = to	8,550	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3		
Supp. Sched.- Admin. Salar.	153,766	equal to	153,766	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1		
Supp. Sched.- Admin. Other	332,734	equal to	332,734	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3		
Supp. Sched.- Prof. Serv.	43,056	equal to	43,056	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3		
Supp. Sched.- Benefit/Taxes	531,929	equal to	531,929	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8		
Supp. Sched.- Sched of dues..	17,920	equal to	17,920	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8		
Supp. Sched.- Sched. of trav	20,666	equal to	20,666	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8		
Gen. Info - Particip. Fees	321,802	equal to	321,802	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3		
Gen. Info - Employee Meals	38,430	< or = to	211,281	-172,851	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7		
Gen. Info - Employee Meals	38,430	equal to	38,430	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A		
Nurse aide training	61,236	equal to	61,236	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1		
Days of medicare provided	N/A	equal to	0	#VALUE!	#VALUE!	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4		
Adjustment for related org. costs	174,683	equal to	174,683	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4(B.	14	8		
Total loan balance	2,963,121	equal to	2,963,121	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27..	N/A	29+39-41	2		
Real estate tax accrual	0	equal to		0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2		
Land	41,516	equal to	41,516	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2		
Building cost	2,309,714	equal to	2,309,714	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2		
Equipment and vehicle cost	792,386	equal to	792,386	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2		
Accumulated depr.	1,691,491	equal to	1,691,491	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2		
End of year equity	3,627,299	equal to	3,627,299	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1		
Net income (loss)	1,054,789	equal to	1,054,789	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2		
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2		
Balance Sheet	7,683,674	equal to	7,683,674	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1		